

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x **Ref. Docket No. 8615**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 23, 2010, I caused to be served the “Notice of Presentment of Application of the Debtors Pursuant to Section 327(e) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Sutherland Asbill & Brennan LLP as Special Tax Counsel, *Nunc Pro Tunc* to April 1, 2010,” dated April 23, 2010, to which was attached the “Application of the Debtors Pursuant to Section 327(e) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Sutherland Asbill & Brennan LLP as Special Tax Counsel, *Nunc Pro Tunc* to April 1, 2010,” dated April 23, 2010 [Docket No. 8615], by causing true and correct copies to be:
 - a. enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - c. delivered via facsimile to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this
26th day of April, 2010
/s/ Elli Petris

/s/ Eleni Kossivas
Eleni Kossivas

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

EXHIBIT A

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